



Puerto Rico Department of Treasury
Treasury Single Account ("TSA") FY 2020 Cash Flow
As of August 16, 2019

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Glossary

Term	Definition
ACAA	- Automobile Accident Compensation Administration, or Administración de Compensaciones por Accidentes de Automóviles, is a component unit of the Commonwealth of Puerto Rico.
Act 154	- Act 154 means Act No. 154-2010, which, inter alia, imposes a temporary excise tax on the acquisition by multinationals of certain property manufactured or produced in whole or in part in Puerto Rico and on the acquisition of certain manufacturing services carried out in Puerto Rico. The Act 154 temporary excise tax expires on December 31, 2027.
AFI / PRIFA	- Infrastructure Financing Authority.
Agency Collections	- Collections made by central government agencies at collection posts for services rendered by the agencies as well as fees, licenses, permits, fines and others.
ASC	- Compulsory Liability Insurance, private insurance company.
ASES	- Puerto Rico Health Insurance Administration, a public corporation and component unit of the Commonwealth of Puerto Rico.
BBA	- BBA refers to the Bipartisan Budget Act of 2018 passed by the United States Congress on 2/9/2018. The BBA includes provisions for additional disaster relief funding for Puerto Rico in addition to incremental federal funds to support Puerto Rico's public health care costs (Medicaid funding) for two years.
CINE	- Puerto Rico Cinema Fund, a recipient of certain assigned sales and use tax revenues.
COFINA	- Puerto Rico Sales Tax Financing Corporation.
DTPR	- Department of the Treasury of Puerto Rico.
DTPR Collection System	- This is the software system that DTPR uses for collections.
FAM	- Municipal Fund Administration, a recipient of certain assigned sales and use tax revenues.
General Collections	- All Gross tax collections received and deposited into the TSA from all Hacienda Collection Posts and/or through the Hacienda Colecturia Virtual (online).
General Fund	- General Fund (Operating Fund) means the Commonwealth principal operating fund; disbursements from such fund are generally approved through the Commonwealth's annual budgeting process.
HTA	- Puerto Rico Highways and Transportation Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
JRS	- Judiciary Retirement System means the Retirement System for the Judiciary of the Commonwealth of Puerto Rico, a statutory trust created to provide pension and other benefits to retired judges of the Judiciary Branch of the Commonwealth. JRS is a fiduciary fund of the Commonwealth of Puerto Rico for purposes of the Commonwealth's financial statements.
Liquidity Plan (LP)	- The Liquidity Plan is the translation of the Certified Fiscal Plan ("CFP") and Certified Budget ("Budget") into a cash flow projection. The TSA Liquidity Plan encompasses all cash flow activity within the TSA. Certain cash flow activity is contemplated in the CFP and Budget, but occurs outside the TSA. Cash flow bridges from the TSA to the CFP and Budget have been included to facilitate comparison.
Net Payroll	- Net payroll is equal to gross payroll less tax withholdings and other deductions.
NAP	- NAP, or the Nutrition Assistance Program, also known as PAN, or Programa de Asistencia Nutricional is a federal assistance nutritional program provided by the United States Department of Agriculture (USDA) solely to Puerto Rico.
Pension PayGo	- Pension PayGo - Puerto Rico pension system that is funded through a pay-as-you-go system. Retirement benefits expenses of government employers are paid by the central government and reimbursed by the employers, with such funds received by the TSA.
PREPA	- Puerto Rico Electric Power Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
PRHA	- Puerto Rico Housing Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
PSTBA	- The PSTBA is an amount established under Act 91-2006, as amended, and the Sales Tax Revenue Bond Resolution, as amended and restated on June 10, 2009 (the "Bond Resolution"), that currently must be received by COFINA from 5.5% of the SUT before the Commonwealth can receive any of the other 5.5% SUT.
Public Corporation	- Public corporations are governmental authorities with autonomous structure separate from the central government administration and with independent treasury functions.
Retained Revenues	- Revenues conditionally assigned to certain public corporations and the collections of those revenues are through accounts referred to as "pass through" accounts. The largest of these pass-through accounts consist of (i) AACA auto insurance, (ii) AFI/RBC petroleum tax, (iii) ASC personal injury insurance, (iv) HTA toll revenues.
SIFC	- State Insurance Fund Corporation, a public corporation and a component unit of the Commonwealth of Puerto Rico.
Special Revenue Funds	- Commonwealth governmental funds separate from the General Fund that are created by law, are not subject to annual appropriation and have specific uses established by their respective enabling legislation. Special Revenue Funds are funded from, among other things, revenues from federal programs, tax revenues assigned by law to public corporations and other third parties, fees and charges for services by agencies, dividends from public corporations and financing proceeds.
SURI	- Sistema Unificada de Rentas Internas is the new digital tool of the Department of the Treasury that will allow integration and streamlining of the administration of taxes and revenues and eliminate the complexity of the current systems for the benefit of the Treasury and the taxpayers.
TSA	- Treasury Single Account, the Commonwealth's main operational bank account (concentration account) in which a majority of receipts from Governmental funds are deposited and from which most expenses are disbursed. TSA receipts include tax collections, charges for services, intergovernmental collections, the proceeds of short and long-term debt issuances and amounts held in custody by the Secretary of the Treasury for the benefit of the Commonwealth's fiduciary funds. Only a portion of the revenues received by the TSA is included in the annual General Fund budget presented to the Puerto Rico Legislative Assembly for approval. Other revenues are separately assigned by law to certain agencies or public corporations but still flow through the TSA.

Introduction

- Enclosed is the weekly Treasury Single Account ("TSA") cash flow report and supporting schedules with weekly actual results YTD FY20 compared to the FY2019 actual results.
- TSA is the Commonwealth's main operational bank account (concentration account) in which a majority of receipts from Governmental funds are deposited and from which most expenses are disbursed.
- Receipts in the TSA include tax collections (including revenues assigned to certain public corporations and pledged for the payment of their debt service), charges for services, intergovernmental collections (such as reimbursements from Federal assistance grants), the proceeds of short and long-term debt issuances held in custody by the Secretary of Treasury for the benefit of the Government fiduciary funds, and other receipts. Only a portion of the revenues received by the TSA is included in the annual General Fund budget presented to the Puerto Rico Legislative Assembly for approval. Other revenues are separately assigned by law to certain agencies or public corporations but still flow through the TSA.
- Disbursements from the TSA include payroll and related costs, vendor and operational disbursements (including those reimbursed by Federal assistance grants and funded from Special Revenue Funds), welfare expenditures, capital outlays, debt service payments, required budgetary formulas and appropriation payments, pass-through payments of pledged revenues to certain public corporations, tax refunds, payments of current pension benefits and other disbursements.
- Federal funds related to disaster relief for hurricanes Irma and Maria are deposited in a separate bank account overseen by the Government Authorized Representative ("GAR"). Funds may be transferred to the TSA either: (i) after admissible disbursements (per approved Project Worksheets) have been made or (ii) once supporting documentation for an accrual or related expense are provided to and approved by FEMA. Therefore, FEMA funding may also be received in advance of actual cash disbursement, as payments to vendors may occur subsequent to when the corresponding services are rendered / expenses are recorded.
- Data limitations and commentary:
 - The government has focused on cash transaction information for which access to reliable, timely, and detailed data is readily available. The government continues to work with DTPR and other parties to access additional reliable data that would help to provide additional detail in the future.
- The report for the week ended 8/16/19 reflects actual results versus the same period prior year. The FY20 liquidity plan is under development, once complete, the weekly report will reflect a comparison to liquidity plan along with the traditional supporting schedules.

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Executive Summary - TSA Cash Flow Actual Results

(figures in Millions)

\$7,597	\$132	\$372	\$197
Bank Cash Position	Weekly Cash Flow	YTD Net Cash Flow	YTD Net Cash Flow Variance

YTD Net Cash Flow Variance (FY20 versus FY19) as of August 16, 2019

<u>Cash Flow line item</u>	<u>FY20 vs FY19 Variance</u>	<u>Comments</u>
1 State Collections	252	1. YTD receipts out-performed the same period in the previous year.Variance is largely driven by FY20 YTD increase in collections of Act 154 and Corporate Income Taxes.
2 Tax Refunds	101	
3 FEMA Cost Share	68	2. Decrease in tax refunds and garnishments is mostly due to employment retention tax credits (ERTC) disbursed in July FY19
4 Public corporation loan repayment	(126)	amounting to \$75M. There are no ERTC payments expected in FY20.
5 All Other	(98)	3. FEMA cost share variance is driven by FEMA cost share payments made in FY19 relating to prior year
Total Variance	<u><u>\$ 197</u></u>	4. Puerto Rico Central Government loaned \$300M to PREPA pursuant the Superpriority Post-petition Revolving Credit Loan Agreement in February of FY2018. FY19 inflow relates to mandatory loan repayments based on PREPA revenues and cash balance in FY2019.

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TSA Cash Flow Actual Results for the Week Ended August 16, 2019

(figures in Millions)				
	FY20 Actual 8/16	FY20 Actual YTD	FY19 Actual YTD (a)	Variance YTD FY20 vs FY19
State Collections				
1 General fund collections (b)	\$402	\$1,738	\$1,369	\$369
2 Non-General fund pass-through collections (c)	5	47	135	(88)
3 Other special revenue fund collection	12	59	59	—
4 Other state collections (d)	12	43	72	(29)
5 Subtotal - State collections	\$431	\$1,887	\$1,635	\$252
Federal Fund Receipts				
6 Medicaid	—	39	\$466	(427)
7 Nutrition Assistance Program	13	160	428	(268)
8 FEMA	—	89	112	(23)
9 Employee Retention Credits (ERC)	24	25	95	(70)
10 Vendor Disbursements, Payroll, & Other	13	133	179	(46)
11 Subtotal - Federal Fund receipts	\$50	\$446	\$1,280	(\$834)
Balance Sheet Related				
12 Paygo charge	11	110	47	63
13 Public corporation loan repayment	—	—	\$126	(126)
14 Other	—	—	—	—
15 Subtotal - Other Inflows	\$11	\$110	\$173	(\$63)
16 Total Inflows	\$492	\$2,443	\$3,088	(\$645)
Payroll and Related Costs (e)				
17 General Fund	(68)	(324)	(332)	8
18 Federal Fund	(20)	(75)	(74)	(1)
19 Other State Funds	(3)	(19)	(21)	2
20 Subtotal - Payroll and Related Costs	(\$91)	(\$418)	(\$427)	\$9
Vendor Disbursements (f)				
21 General fund	(23)	(186)	(239)	53
22 Federal fund	(43)	(278)	(286)	8
23 Other State fund	(6)	(34)	(133)	99
24 Subtotal - Vendor Disbursements	(\$72)	(\$498)	(\$658)	\$160
Appropriations - All Funds				
25 General Fund	(4)	(364)	(318)	(46)
26 Federal Fund	—	(4)	(424)	420
27 Other State Fund	(4)	(31)	(31)	—
28 Subtotal - Appropriations - All Funds	(\$8)	(\$399)	(\$773)	\$374
Other Disbursements - All Funds				
29 Pension Benefits	(95)	(319)	(299)	(20)
30 Tax Refunds (g)	(32)	(64)	(165)	101
31 Nutrition Assistance Program	(61)	(313)	(426)	113
32 Title III Costs	(1)	(26)	(52)	26
33 FEMA Cost Share	—	(34)	(102)	68
34 Other Disbursements	—	—	(11)	11
35 Cash Reserve	—	—	—	—
36 Loans and Tax Revenue Anticipation Notes	—	—	—	—
37 Subtotal - Other Disbursements - All Funds	(\$189)	(\$756)	(\$1,055)	\$299
38 Total Outflows	(\$360)	(\$2,071)	(\$2,913)	\$842
39 Net Operating Cash Flow	132	\$372	\$175	\$197
40 Bank Cash Position, Beginning (h)	7,465	7,225	3,098	
41 Bank Cash Position, Ending (h)	\$7,597	\$7,597	\$3,273	

Note: Refer to the next page for footnote reference descriptions.

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FY19 TSA Cash Flow Actual Results - Footnotes

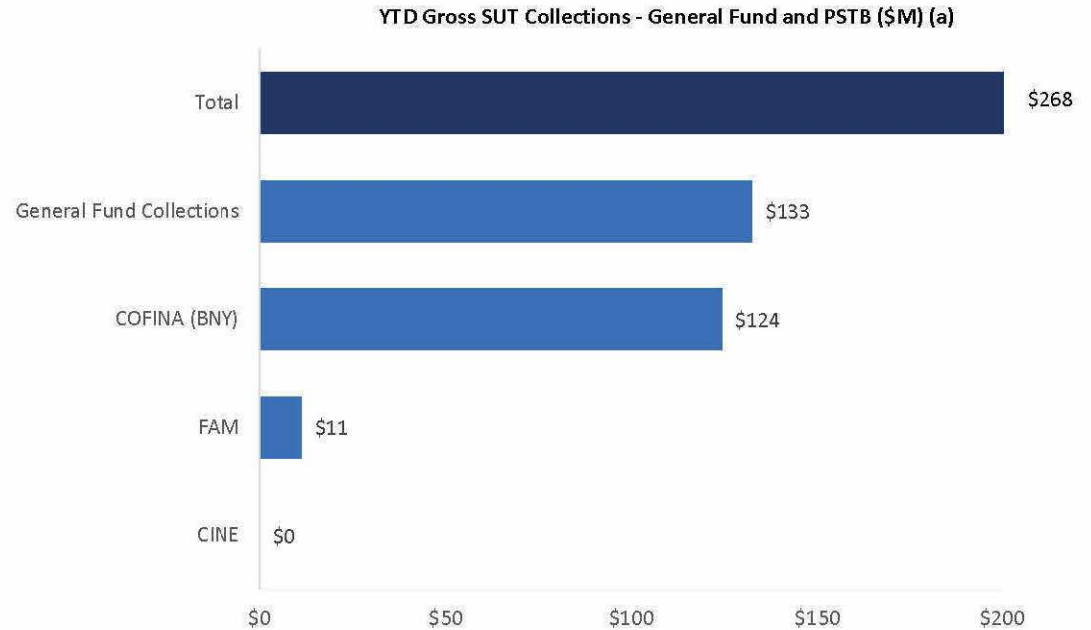
Footnotes:

- (a) Represents FY2019 actual results through August 17, 2018.
- (b) Represents gross tax collections received and deposited from all Hacienda Collection Posts, through the Hacienda Colecturia Virtual (online) and/or SURI.
- (c) These revenues are collected by DTPR and immediately appropriated.
- (d) Inflows related to the State Insurance Fund, the Department of Labor and Human Resources, the Commissioner of Financial Institutions, and others. Additionally, as of the date of this report, the "Other State Collections" line item includes unreconciled collections due to DTPR transition to collecting various gross tax receipts through the new SURI system. The transition from the Hacienda Colecturia collections system to SURI is ongoing and as such, revenue concept detail for the general tax SURI collections is not available at this time for the portion of collections received by the new general tax SURI account. This resulted in timing-related unreconciled gross collections which will be retroactively allocated to "General Collections" as appropriate once this information becomes available.
- (e) Represents total gross payroll. Gross payroll includes net payroll disbursed to government employees, cash transfers to the Police Department for payroll costs, and other payroll related costs (employee withholdings, social security, insurance, and other deductions).
- (f) Includes payments to third-party vendors as well as intergovernmental payments to agencies with separate Treasuries.
- (g) Includes Federally Funded Employee Retention Credits.
- (h) Excludes BPPR Clawback Accounts (for clawback revenues prior to June 2016) of \$147M.

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Sales and Use Tax Collections Summary

Key Takeaways / Notes

- 1.) The proceeds from the Puerto Rico 10.5% SUT rate are allocated as follows: Of the 10.5%, 5.5% is deposited into a COFINA BNY Mellon account until the PSTBA cap is reached, and 4.5% is deposited into the General Fund. The remaining 0.5% is remitted to FAM.



Footnotes

- (a) This schedule reflects gross cash activity and is subject to revision based on periodic reconciliations and accounting adjustments.

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Federal Funds Net Cash Flow Summary

Key Takeaways / Notes

- 1.) Receipts for the Nutritional Assistance Program (NAP) and Medicaid (ASES Pass-through) are received in advance of the subsequent pass through disbursements. Federal Funds received for Payroll and Vendor Payments are typically reimbursed following disbursement. Disasted Related Federal Funds are received once supporting documentation for an accrual or related expense are provided to and approved by FEMA. Currently, there may be temporary surplus / (deficit) due timing differences relating to prior year carryover.

Weekly FF Net Surplus (Deficit)

Medicaid (ASES)
Nutritional Assistance Program (NAP)
Payroll / Vendor Disbursements / Other Federal Programs
FEMA / Disaster Funding
Employee Retention Credit (ERC)

Total

FF Inflows	FF Outflows	Net Cash Flow
\$ -	\$ -	\$ -
13	(60)	(47)
13	(62)	(49)
-	-	-
24	(24)	-
\$ 50	(146)	\$ (96)

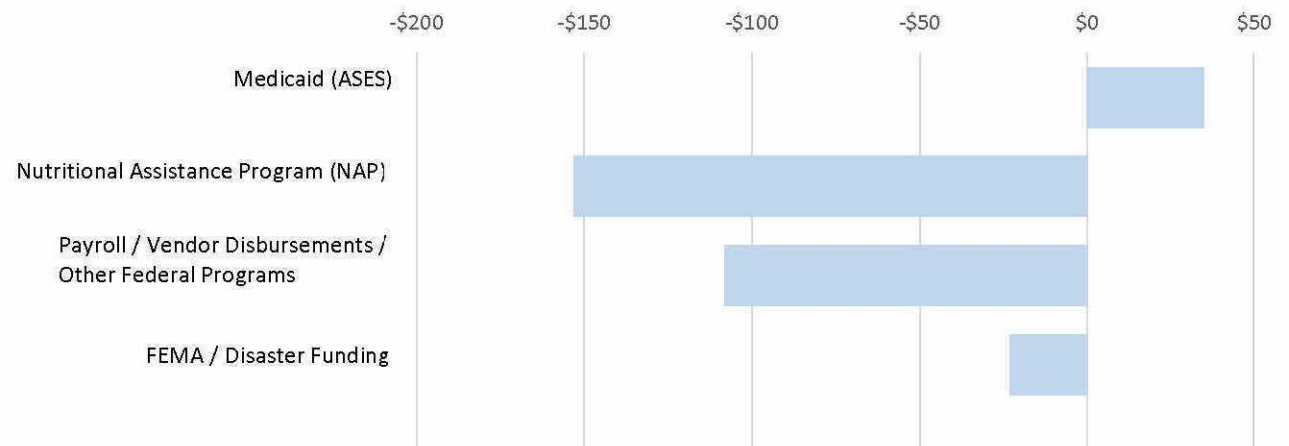
YTD Cumulative FF Net Surplus (Deficit)

Medicaid (ASES)
Nutritional Assistance Program (NAP)
Payroll / Vendor Disbursements / Other Federal Programs
FEMA / Disaster Funding
Employee Retention Credit (ERC)

Total

FF Inflows	FF Outflows	Net Cash Flow
\$ 39	\$ (4)	\$ 35
160	(313)	(153)
133	(241)	(108)
89	(112)	(23)
25	(25)	-
446	(695)	\$ (249)

YTD Federal Funds Net Cash Flows (\$M)



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Schedule A: Central Government - Live Web Portal AP by Payee Type (a) (b)

All Agencies

(figures in \$000s)

Continues and Continued...

ID	Agency Name	3rd Party Payables	Intergovernmental Payables	Total
071	Department of Health	\$ 83,043	\$ 77,508	\$ 160,551
078	Department of Housing	91,111	122	91,233
081	Department of Education	74,320	6,318	80,638
016	Office of Management and Budget	25,918	1	25,919
049	Department of Transportation and Public Works	22,162	12	22,174
123	Families and Children Administration	15,234	159	15,393
095	Mental Health and Addiction Services Administration	11,727	1,638	13,365
025	Hacienda (entidad interna - fines de contabilidad)	12,954	-	12,954
127	Adm. for Socioeconomic Development of the Family	10,118	432	10,550
038	Department of Justice	10,068	260	10,328
043	Puerto Rico National Guard	4,836	2,165	7,001
028	Commonwealth Election Commission	6,849	54	6,903
050	Department of Natural and Environmental Resources	6,684	88	6,772
122	Department of the Family	6,524	113	6,637
024	Department of the Treasury	5,764	52	5,816
137	Department of Correction and Rehabilitation	5,223	530	5,753
124	Child Support Administration	4,402	-	4,402
290	State Energy Office of Public Policy	3,165	411	3,576
126	Vocational Rehabilitation Administration	3,458	3	3,461
021	Emergency Management and Disaster Adm. Agency	3,170	155	3,325
067	Department of Labor and Human Resources	3,246	65	3,311
040	Puerto Rico Police	2,885	25	2,910
087	Department of Sports and Recreation	1,949	114	2,063
031	General Services Administration	759	1,275	2,034
241	Administration for Integral Development of Childhood	1,661	315	1,976
015	Office of the Governor	1,904	60	1,964
014	Environmental Quality Board	1,427	95	1,522
045	Department of Public Security	1,231	-	1,231
022	Office of the Commissioner of Insurance	1,212	8	1,220
105	Industrial Commission	1,024	189	1,213
120	Veterans Advocate Office	850	16	866
221	Emergency Medical Services Corps	577	89	666
096	Women's Advocate Office	612	2	614
152	Elderly and Retired People Advocate Office	575	-	575
023	Department of State	555	3	558

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Schedule A: Central Government - Live Web Portal AP by Payee Type (a) (b)

All Agencies

(figures in \$000s)

Continues and Continued...

ID	Agency Name	3rd Party Payables	Intergovernmental Payables	Total
055	Department of Agriculture	482	-	482
018	Planning Board	353	1	354
035	Industrial Tax Exemption Office	339	1	340
075	Office of the Financial Institutions Commissioner	284	-	284
098	Corrections Administration	259	-	259
141	Telecommunication's Regulatory Board	248	-	248
065	Public Services Commission	201	40	241
042	Firefighters Corps	227	-	227
082	Institute of Puerto Rican Culture	218	-	218
266	Office of Public Security Affairs	-	178	178
155	State Historic Preservation Office	144	-	144
089	Horse Racing Industry and Sport Administration	133	-	133
273	Permit Management Office	115	-	115
139	Parole Board	93	-	93
281	Office of the Electoral Comptroller	81	-	81
062	Cooperative Development Commission	70	-	70
030	Office of Adm. and Transformation of HR in the Govt.	64	-	64
069	Department of Consumer Affairs	63	-	63
060	Citizen's Advocate Office (Ombudsman)	58	-	58
226	Joint Special Counsel on Legislative Donations	55	-	55
037	Civil Rights Commission	49	-	49
132	Energy Affairs Administration	47	-	47
220	Correctional Health	26	-	26
231	Health Advocate Office	24	-	24
153	Advocacy for Persons with Disabilities of the Commonwealth	13	4	17
224	Joint Commission Reports Comptroller	15	-	15
034	Investigation, Prosecution and Appeals Commission	14	-	14
	Other	15,509	2,085	17,594
Total		\$ 446,381	\$ 94,586	\$ 540,967

Footnotes:

- (a) *Data presented above represents the Central Government live AP Web Portal repository of third party and intergovernmental invoices by agency, implemented for FY2019. The full transition to managing central government payables through the web portal is complete, however government agencies and vendors continue to analyze the information contained in this report to ensure its accuracy. Ongoing efforts with the largest agencies and their vendors to implement the appropriate processes and controls needed to realize improvements in reporting and efficiency continue as of the date of this report.*
- (b) *On a go-forward basis, vendors submit invoices for approval through the live AP Web Portal where they are logged electronically, matched with the appropriate purchase order or other relevant documentation, and approved / vouchered at the agency level through the online interface.*

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Schedule B: Central Government - Live Web Portal AP Aging (a) (b)

All Agencies

(figures in \$000s)

Continues and Continued...

ID	Agency Name	0 - 30	31 - 60	61 - 90	Over 90 days	Total
071	Department of Health	\$ 19,714	\$ 26,045	\$ 9,823	\$ 104,969	\$ 160,551
078	Department of Housing	14,334	1,213	7,690	67,996	91,233
081	Department of Education	20,743	22,117	9,351	28,427	80,638
016	Office of Management and Budget	227	19,447	140	6,105	25,919
049	Department of Transportation and Public Works	963	1,124	712	19,375	22,174
123	Families and Children Administration	1,586	1,289	765	11,753	15,393
095	Mental Health and Addiction Services Administration	6,271	1,493	646	4,955	13,365
024	Department of the Treasury	8,594	1,617	910	1,833	12,954
025	Hacienda (entidad interna - fines de contabilidad)	371	525	950	8,704	10,550
127	Adm. for Socioeconomic Development of the Family	2,152	1,443	391	6,342	10,328
050	Department of Natural and Environmental Resources	742	694	491	5,074	7,001
028	Commonwealth Election Commission	117	3,210	5	3,571	6,903
122	Department of the Family	1,082	810	420	4,460	6,772
038	Department of Justice	1,206	1,451	299	3,681	6,637
137	Department of Correction and Rehabilitation	2,078	1,949	230	1,559	5,816
043	Puerto Rico National Guard	806	1,091	500	3,356	5,753
290	State Energy Office of Public Policy	1	3,201	347	853	4,402
067	Department of Labor and Human Resources	1,250	971	106	1,249	3,576
126	Vocational Rehabilitation Administration	611	295	445	2,110	3,461
124	Child Support Administration	730	638	477	1,480	3,325
021	Emergency Management and Disaster Adm. Agency	41	1,076	358	1,836	3,311
040	Puerto Rico Police	1,338	433	69	1,070	2,910
087	Department of Sports and Recreation	228	100	33	1,702	2,063
241	Administration for Integral Development of Childhood	502	59	44	1,429	2,034
014	Environmental Quality Board	866	462	31	617	1,976
031	General Services Administration	93	140	171	1,560	1,964
015	Office of the Governor	48	101	166	1,207	1,522
045	Department of Public Security	291	45	47	848	1,231
022	Office of the Commissioner of Insurance	216	155	47	802	1,220
105	Industrial Commission	465	143	188	417	1,213
221	Emergency Medical Services Corps	270	52	33	511	866
152	Elderly and Retired People Advocate Office	334	138	1	193	666
120	Veterans Advocate Office	13	11	-	590	614

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ID	Agency Name	0 - 30	31 - 60	61 - 90	Over 90 days	Total
023	Department of State	219	265	11	80	575
055	Department of Agriculture	42	47	47	422	558
096	Women's Advocate Office	65	171	89	157	482
035	Industrial Tax Exemption Office	3	21	20	310	354
018	Planning Board	43	1	4	292	340
098	Corrections Administration	-	84	-	200	284
141	Telecommunication's Regulatory Board	176	65	-	18	259
075	Office of the Financial Institutions Commissioner	216	9	-	23	248
266	Office of Public Security Affairs	197	5	2	37	241
065	Public Services Commission	18	18	-	191	227
155	State Historic Preservation Office	185	8	20	5	218
082	Institute of Puerto Rican Culture	-	178	-	-	178
042	Firefighters Corps	83	12	4	45	144
273	Permit Management Office	9	15	27	82	133
089	Horse Racing Industry and Sport Administration	40	21	-	54	115
139	Parole Board	4	-	-	89	93
069	Department of Consumer Affairs	36	16	6	23	81
220	Correctional Health	4	15	12	39	70
062	Cooperative Development Commission	20	36	-	8	64
030	Office of Adm. and Transformation of HR in the Govt.	15	17	6	25	63
060	Citizen's Advocate Office (Ombudsman)	14	7	-	37	58
226	Joint Special Counsel on Legislative Donations	16	3	2	34	55
132	Energy Affairs Administration	-	-	-	49	49
037	Civil Rights Commission	14	10	-	23	47
281	Office of the Electoral Comptroller	16	-	7	3	26
153	Advocacy for Persons with Disabilities of the Commonwealth	3	1	3	17	24
231	Health Advocate Office	6	10	-	1	17
224	Joint Commission Reports Comptroller	1	-	11	3	15
034	Investigation, Prosecution and Appeals Commission	2	-	-	12	14
066	Highway and Transportation Authority	-	-	-	-	-
	Other	4,597	1,293	1,055	10,649	17,594
Total		\$ 94,327	\$ 95,866	\$ 37,212	\$ 313,562	\$ 540,967

Footnotes:

- (a) Data presented above represents the Central Government live AP Web Portal repository of third party and intergovernmental invoices by agency, implemented for FY2019. The full transition to managing central government payables through the web portal is complete, however government agencies and vendors continue to analyze the information contained in this report to ensure its accuracy. Ongoing efforts with the largest agencies and their vendors to implement the appropriate processes and controls needed to realize improvements in reporting and efficiency continue as of the date of this report.
- (b) On a go-forward basis, vendors submit invoices for approval through the live AP Web Portal where they are logged electronically, matched with the appropriate purchase order or other relevant documentation, and approved / vouchered at the agency level through the online interface.